

SECOND REGULAR SESSION

# SENATE BILL NO. 1201

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GRIESHEIMER.

Read 1st time February 26, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

5137S.021

## AN ACT

To repeal sections 67.010, 105.145, 238.202, 238.207, 238.212, 238.225, 238.235, 238.270, and 238.272, RSMo, and to enact in lieu thereof ten new sections relating to transportation development districts.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 67.010, 105.145, 238.202, 238.207, 238.212, 238.225, 238.235, 238.270, and 238.272, RSMo, are repealed and ten new sections enacted in lieu thereof, to be known as sections 67.010, 105.145, 238.202, 238.207, 238.212, 238.225, 238.234, 238.235, 238.270, and 238.272, to read as follows:

67.010. 1. Each political subdivision of this state, as defined in section 70.120, RSMo, except those required to prepare an annual budget by chapter 50, RSMo, [and section 165.191, RSMo,] shall prepare an annual budget. The annual budget shall present a complete financial plan for the ensuing budget year, and shall include at least the following information:

(1) A budget message describing the important features of the budget and major changes from the preceding year;

(2) Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;

(3) Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

15 (4) The amount required for the payment of interest, amortization, and  
16 redemption charges on the debt of the political subdivision;

17 (5) A general budget summary.

18 2. In no event shall the total proposed expenditures from any fund exceed  
19 the estimated revenues to be received plus any unencumbered balance or less any  
20 deficit estimated for the beginning of the budget year; provided, that nothing  
21 herein shall be construed as requiring any political subdivision to use any cash  
22 balance as current revenue or to change from a cash basis of financing its  
23 expenditures.

24 **3. The provisions of this section shall apply to every**  
25 **transportation development district organized under sections 238.200**  
26 **to 238.275, RSMo.**

105.145. 1. The following definitions shall be applied to the terms used  
2 in this section:

3 (1) "Governing body", the board, body, or persons in which the powers of  
4 a political subdivision as a body corporate, or otherwise, are vested;

5 (2) "Political subdivision", any agency or unit of this state, except counties  
6 and school districts, which now is, or hereafter shall be, authorized to levy taxes  
7 or empowered to cause taxes to be levied.

8 2. The governing body of each political subdivision in the state shall cause  
9 to be prepared an annual report of the financial transactions of the political  
10 subdivision in such summary form as the state auditor shall prescribe by rule,  
11 except that the annual report of political subdivisions whose cash receipts for the  
12 reporting period are ten thousand dollars or less shall only be required to contain  
13 the cash balance at the beginning of the reporting period, a summary of cash  
14 receipts, a summary of cash disbursements and the cash balance at the end of the  
15 reporting period.

16 3. Within such time following the end of the fiscal year as the state  
17 auditor shall prescribe by rule, the governing body of each political subdivision  
18 shall cause a copy of the annual financial report to be remitted to the state  
19 auditor.

20 4. The state auditor shall immediately on receipt of each financial report  
21 acknowledge the receipt of the report.

22 5. In any fiscal year no member of the governing body of any political  
23 subdivision of the state shall receive any compensation or payment of expenses  
24 after the end of the time within which the financial statement of the political

25 subdivision is required to be filed with the state auditor and until such time as  
26 the notice from the state auditor of the filing of the annual financial report for  
27 the fiscal year has been received.

28         6. The state auditor shall prepare sample forms for financial reports and  
29 shall mail the same to the political subdivisions of the state. Failure of the  
30 auditor to supply such forms shall not in any way excuse any person from the  
31 performance of any duty imposed by this section.

32         7. All reports or financial statements hereinabove mentioned shall be  
33 considered to be public records.

34         **8. The provisions of this section apply to the board of directors**  
35 **of every transportation development district organized under sections**  
36 **238.200 to 238.275, RSMo.**

238.202. 1. As used in sections 238.200 to 238.275, the following terms  
2 mean:

- 3         (1) "Board", the board of directors of a district;
- 4         (2) "Commission", the Missouri highways and transportation commission;
- 5         (3) "District", a transportation development district organized under  
6 sections 238.200 to 238.275;
- 7         (4) "Local transportation authority", a county, city, town, village, county  
8 highway commission, special road district, interstate compact agency, or any local  
9 public authority or political subdivision having jurisdiction over any bridge,  
10 street, highway, dock, wharf, ferry, lake or river port, airport, railroad, light rail  
11 or other transit improvement or service;
- 12         (5) "Project" includes any bridge, street, road, highway, access road,  
13 interchange, intersection, signing, signalization, [parking lot,] bus stop, station,  
14 garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port,  
15 airport, railroad, light rail, or other mass transit and any similar or related  
16 improvement or infrastructure. **For purposes of sections 238.200 to 238.275,**  
17 **the term "project" shall not include terrace walls, berms, landscaping,**  
18 **parking lots, parking lot lights, awnings, canopies, marquees, building**  
19 **facades, storefront improvements, or other types of internal**  
20 **development improvements which inure to the benefit of a private**  
21 **commercial developer or group of developers rather than promoting**  
22 **the general transportation infrastructure improvements related to the**  
23 **interests of the public at large.**

24         2. For the purposes of sections 11(c), 16 and 22 of article X of the

25 Constitution of Missouri, section 137.073, RSMo, and as used in sections 238.200  
26 to 238.275, the following terms shall have the meanings given:

27 (1) "Approval of the required majority" or "direct voter approval", a simple  
28 majority;

29 (2) "Qualified electors", "qualified voters" or "voters", within the proposed  
30 or established district, any persons residing therein who have registered to vote  
31 pursuant to chapter 115, RSMo, and the owners of real property, who shall  
32 receive one vote per acre, provided that any registered voter who also owns  
33 property must elect whether to vote as an owner or a registered voter;

34 (3) "Registered voters", persons qualified and registered to vote pursuant  
35 to chapter 115, RSMo.

238.207. 1. Whenever the creation of a district is desired, not less than  
2 fifty registered voters from each county partially or totally within the proposed  
3 district may file a petition requesting the creation of a district. However, if no  
4 persons eligible to be registered voters reside within the district, the owners of  
5 record of all of the real property, except public streets, located within the  
6 proposed district may file a petition requesting the creation of a district. The  
7 petition shall be filed in the circuit court of any county partially or totally within  
8 the proposed district.

9 2. Alternatively, the governing body of any local transportation authority  
10 within any county in which a proposed project may be located may file a petition  
11 in the circuit court of that county, requesting the creation of a district.

12 3. The proposed district area shall be contiguous and may contain all or  
13 any portion of one or more municipalities and counties; provided:

14 (1) Property separated only by public streets, easements or rights-of-way  
15 shall be considered contiguous;

16 (2) In the case of a district formed pursuant to a petition filed by the  
17 owners of record of all of the real property located within the proposed district,  
18 the proposed district area need not contain contiguous properties if:

19 (a) The petition provides that the only funding method for project costs  
20 will be a sales tax;

21 (b) The court finds that all of the real property located within the  
22 proposed district will benefit by the projects to be undertaken by the district; and

23 (c) Each parcel within the district is within five miles of every other  
24 parcel; and

25 (3) In the case of a district created pursuant to subsection 5 of this

26 section, property separated only by public streets, easements, or rights-of-way or  
27 connected by a single public street, easement, or right-of-way shall be considered  
28 contiguous.

29 4. The petition shall set forth:

30 (1) The name, voting residence and county of residence of each individual  
31 petitioner, or, if no persons eligible to be registered voters reside within the  
32 proposed district, the name and address of each owner of record of real property  
33 located within the proposed district, or shall recite that the petitioner is the  
34 governing body of a local transportation authority acting in its official capacity;

35 (2) The name and address of each respondent. Respondents must include  
36 the commission and each affected local transportation authority within the  
37 proposed district, except a petitioning local transportation authority;

38 (3) A specific description of the proposed district boundaries including a  
39 map illustrating such boundaries;

40 (4) A general description of each project proposed to be undertaken by  
41 that district, including a description of the approximate location of each project;

42 (5) The estimated project costs and the anticipated revenues to be  
43 collected from the project **over the life of the project. The petition shall be**  
44 **accompanied by data supporting such estimates;**

45 (6) The name of the proposed district;

46 (7) The number of members of the board of directors of the proposed  
47 district, which shall be not less than five or more than fifteen;

48 (8) A statement that the terms of office of initial board members shall be  
49 staggered in approximately equal numbers to expire in one, two or three years;

50 (9) If the petition was filed by registered voters or by a governing body,  
51 a request that the question be submitted to the qualified voters within the limits  
52 of the proposed district whether they will establish a transportation development  
53 district to develop a specified project or projects;

54 (10) A proposal for funding the district initially, pursuant to the authority  
55 granted in sections 238.200 to 238.275, together with a request that the funding  
56 proposal be submitted to the qualified voters within the limits of the proposed  
57 district; provided, however, the funding method of special assessments may also  
58 be approved as provided in subsection 1 of section 238.230; and

59 (11) A statement that the proposed district shall not be an undue burden  
60 on any owner of property within the district and is not unjust or unreasonable.

61 5. (1) As an alternative to the methods described in subsections 1 and 2

62 of this section, if two or more local transportation authorities have adopted  
63 resolutions calling for the joint establishment of a district, the governing body of  
64 any one such local transportation authority may file a petition in the circuit court  
65 of any county in which the proposed project is located requesting the creation of  
66 a district.

67 (2) The proposed district area shall be contiguous and may contain all or  
68 any portion of one or more municipalities and counties. Property separated only  
69 by public streets, easements, or rights-of-way or connected by a single public  
70 street, easement, or right-of-way shall be considered contiguous.

71 (3) The petition shall set forth:

72 (a) That the petitioner is the governing body of a local transportation  
73 authority acting in its official capacity;

74 (b) The name of each local transportation authority within the proposed  
75 district. The resolution of the governing body of each local transportation  
76 authority calling for the joint establishment of the district shall be attached to  
77 the petition;

78 (c) The name and address of each respondent. Respondents must include  
79 the commission and each affected local transportation authority within the  
80 proposed district, except a petitioning local transportation authority;

81 (d) A specific description of the proposed district boundaries including a  
82 map illustrating such boundaries;

83 (e) A general description of each project proposed to be undertaken by the  
84 district, including a description of the approximate location of each project;

85 (f) The name of the proposed district;

86 (g) The number of members of the board of directors of the proposed  
87 district;

88 (h) A request that the question be submitted to the qualified voters within  
89 the limits of the proposed district whether they will establish a transportation  
90 development district to develop the projects described in the petition;

91 (i) A proposal for funding the district initially, pursuant to the authority  
92 granted in sections 238.200 to 238.275, together with a request that the  
93 imposition of the funding proposal be submitted to the qualified voters residing  
94 within the limits of the proposed district; provided, however, the funding method  
95 of special assessments may also be approved as provided in subsection 1 of  
96 section 238.230; and

97 (j) A statement that the proposed district shall not be an undue burden

98 on any owner of property within the district and is not unjust or unreasonable.

238.212. 1. If the petition was filed by registered voters, **by the owners of record of all of the real property located within the proposed district**, or by a governing body, the circuit clerk in whose office the petition was filed shall give notice to the public by causing one or more newspapers of general circulation serving the counties or portions thereof contained in the proposed district to publish once a week for four consecutive weeks a notice substantially in the following form:

8 NOTICE OF PETITION TO SUBMIT TO A  
9 POPULAR VOTE THE CREATION AND  
10 FUNDING OF A TRANSPORTATION  
11 DEVELOPMENT DISTRICT

12 Notice is hereby given to all persons residing or owning property in (here  
13 specifically describe the proposed district boundaries), within the state of  
14 Missouri, that a petition has been filed asking that upon voter approval, a  
15 transportation development district by the name of ".....  
16 Transportation Development District" be formed for the purpose of developing the  
17 following transportation project: (here summarize the proposed transportation  
18 project or projects). The petition also requests voter approval of the following  
19 method(s) of funding the district, which (may) (shall not) increase the total taxes  
20 imposed within the proposed district: (describe the proposed funding methods). A  
21 copy of this petition is on file and available at the office of the clerk of the circuit  
22 court of ..... County, located at ....., Missouri. You  
23 are notified to join in or file your own petition supporting or answer opposing the  
24 creation of the transportation development district and requesting a declaratory  
25 judgment, as required by law, no later than the ..... day of ....., 20.... .  
26 You may show cause, if any there be, why such petition is defective or proposed  
27 transportation development district or its funding method, as set forth in the  
28 petition, is illegal or unconstitutional and should not be submitted for voter  
29 approval at a general, primary or special election as directed by this court.  
30 .....  
31 ..... Clerk of  
32 the Circuit Court of ..... County

33 2. The circuit court [may] **shall** also order a public hearing on the  
34 question of the creation and funding of the proposed district, if it deems such  
35 appropriate, under such terms and conditions as it deems appropriate. If a public

36 hearing is ordered, notice of the time, date and place of the hearing shall also be  
37 given in the notice specified in subsection 1 of this section.

238.225. 1. Before construction or funding of any project the district shall  
2 submit the proposed project to the commission for its prior approval. If the  
3 commission by minute finds that the project will improve or is a necessary or  
4 desirable extension of the state highways and transportation system, the  
5 commission may preliminarily approve the project subject to the district providing  
6 plans and specifications for the proposed project and making any revisions in the  
7 plans and specifications required by the commission and the district and  
8 commission entering into a mutually satisfactory agreement regarding  
9 development and future maintenance of the project. After such preliminary  
10 approval, the district may impose and collect such taxes and assessments as may  
11 be included in the commission's preliminary approval. After the commission  
12 approves the final construction plans and specifications, the district shall obtain  
13 prior commission approval of any modification of such plans or specifications.

14 2. If the proposed project is not intended to be merged into the state  
15 highways and transportation system under the commission's jurisdiction, the  
16 district shall also submit the proposed project and proposed plans and  
17 specifications to the local transportation authority that will become the owner of  
18 the project for its prior approval.

19 3. In those instances where a local transportation authority is required  
20 to approve a project and the commission determines that it has no direct interest  
21 in that project, the commission may decline to consider the project. Approval of  
22 the project shall then vest exclusively with the local transportation authority  
23 subject to the district making any revisions in the plans and specifications  
24 required by the local transportation authority and the district and the local  
25 transportation authority entering into a mutually satisfactory agreement  
26 regarding development and future maintenance of the project. After the local  
27 transportation authority approves the final construction plans and specifications,  
28 the district shall obtain prior approval of the local transportation authority before  
29 modifying such plans or specifications.

30 **4. Notwithstanding subdivision (4) of section 238.252, in cases**  
31 **where a transportation development district is formed pursuant to a**  
32 **petition filed by the owners of record of all of the real property located**  
33 **within the proposed district under section 238.207, the applicable**  
34 **transportation authority shall review and approve all expenditures of**

35 the transportation development district prior to their payment.

238.234. 1. The provisions of this section shall only apply to  
2 transportation development districts created by petitions filed on or  
3 after August 28, 2008, that are not otherwise subject to the provisions  
4 of section 238.236. No tax shall be imposed pursuant to the provisions  
5 of this section if a tax has been imposed by a transportation  
6 development district pursuant to sections 238.235 or 238.236.

7 2. (1) Any transportation development district may by resolution  
8 impose a transportation development district sales tax on all retail  
9 sales made in such transportation development district which are  
10 subject to taxation pursuant to the provisions of sections 144.010 to  
11 144.525, RSMo, except such transportation development district sales  
12 tax shall not apply to the sale or use of motor vehicles, trailers, boats  
13 or outboard motors nor to all sales of electricity or electrical current,  
14 water and gas, natural or artificial, nor to sales of service to telephone  
15 subscribers, either local or long distance. Such transportation  
16 development district sales tax may be imposed for any transportation  
17 development purpose designated by the transportation development  
18 district in its ballot of submission to its qualified voters, except that no  
19 resolution enacted pursuant to the authority granted by this section  
20 shall be effective unless:

21 (2) The board of directors of the transportation development  
22 district submits to the qualified voters of the transportation  
23 development district, at a state general, primary, or special election, a  
24 proposal to authorize the board of directors of the transportation  
25 development district to impose or increase the levy of an existing tax  
26 pursuant to the provisions of this section; or

27 (3) The voters approved the question certified by the petition  
28 filed pursuant to subsection 5 of section 238.207.

29 3. If the transportation development district submits to the  
30 qualified voters of the transportation development district a proposal  
31 to authorize the board of directors of the transportation development  
32 district to impose or increase the levy of an existing tax pursuant to the  
33 provisions of subdivision (1) of subsection 2 of this section, the ballot  
34 of submission shall contain, but need not be limited to, the following  
35 language:

36 "Shall the transportation development district of

37 .....(transportation development district's  
 38 name) impose a transportation development district-wide sales tax at  
 39 the rate of ..... (insert amount) for a period of ..... (insert number)  
 40 years from the date on which such tax is first imposed for the purpose  
 41 of ..... (insert transportation development  
 42 purpose)?

43  YES  NO

44 If you are in favor of the question, place an "X" in the box opposite  
 45 "YES". If you are opposed to the question, place an "X" in the box  
 46 opposite "NO".

47 If a majority of the votes cast on the proposal by the qualified voters  
 48 voting thereon are in favor of the proposal, then the resolution and any  
 49 amendments thereto shall be in effect. If a majority of the votes cast  
 50 by the qualified voters voting are opposed to the proposal, then the  
 51 board of directors of the transportation development district shall have  
 52 no power to impose the sales tax authorized by this section unless and  
 53 until the board of directors of the transportation development district  
 54 shall again have submitted another proposal to authorize it to impose  
 55 the sales tax pursuant to the provisions of this section and such  
 56 proposal is approved by a majority of the qualified voters voting  
 57 thereon.

58 4. Within ten days after the adoption of any resolution in favor  
 59 of the adoption of a transportation development district sales tax which  
 60 has been approved by the qualified voters of such transportation  
 61 development district, the transportation development district shall  
 62 forward to the director of revenue, by United States registered mail or  
 63 certified mail, a certified copy of the resolution of its board of  
 64 directors. The resolution shall reflect the effective date thereof. The  
 65 sales tax authorized by this section shall become effective on the first  
 66 day of the second calendar quarter after the director of revenue  
 67 receives notice of adoption of such tax.

68 5. All revenue received by a transportation development district  
 69 from the tax authorized by this section which has been designated for  
 70 a certain transportation development purpose shall be deposited in a  
 71 special trust fund and shall be used solely for such designated  
 72 purpose. Upon the expiration of the period of years approved by the

73 qualified voters pursuant to subsection 3 of this section or if the tax  
74 authorized by this section is repealed pursuant to subsection 12 of this  
75 section, all funds remaining in the special trust fund shall continue to  
76 be used solely for such designated transportation development  
77 purpose. Any funds in such special trust fund which are not needed for  
78 current expenditures may be invested by the board of directors in  
79 accordance with applicable laws relating to the investment of other  
80 transportation development district funds.

81         6. The sales tax may be imposed in increments of one-eighth of  
82 one percent, up to a maximum of one percent on the receipts from the  
83 sale at retail of all tangible personal property or taxable services at  
84 retail within the transportation development district adopting such tax,  
85 if such property and services are subject to taxation by the state of  
86 Missouri pursuant to the provisions of sections 144.010 to 144.525,  
87 RSMo, except such transportation development district sales tax shall  
88 not apply to the sale or use of motor vehicles, trailers, boats or  
89 outboard motors nor to public utilities. Any transportation  
90 development district sales tax imposed pursuant to this section shall be  
91 imposed at a rate that shall be uniform throughout the district.

92         7. The resolution imposing the sales tax pursuant to this section  
93 shall impose upon all sellers a tax for the privilege of engaging in the  
94 business of selling tangible personal property or rendering taxable  
95 services at retail to the extent and in the manner provided in sections  
96 144.010 to 144.525, RSMo, and the rules and regulations of the director  
97 of revenue issued pursuant thereto; except that the rate of the tax shall  
98 be the rate imposed by the resolution as the sales tax. The amount  
99 reported and returned to the director of revenue by the seller shall be  
100 computed on the basis of the combined rate of the tax imposed by  
101 sections 144.010 to 144.525, RSMo, and the tax imposed by the  
102 resolution as authorized by this section, plus any amounts imposed  
103 pursuant to other provisions of law.

104         8. On and after the effective date of any tax imposed pursuant to  
105 this section, the director of revenue shall perform all functions incident  
106 to the administration, collection, enforcement, and operation of the tax,  
107 and the director of revenue shall collect, in addition to all other sales  
108 taxes imposed by law, the additional tax authorized pursuant to this  
109 section. The tax imposed pursuant to this section and the taxes

110 imposed pursuant to all other laws of the state of Missouri shall be  
111 collected together and reported upon such forms and pursuant to such  
112 administrative rules and regulations as may be prescribed by the  
113 director of revenue.

114       9. All applicable provisions contained in sections 144.010 to  
115 144.525, RSMo, governing the state sales tax, sections 32.085 and 32.087,  
116 RSMo, governing local sales taxes, and section 32.057, RSMo, the  
117 uniform confidentiality provision, shall apply to the collection of the  
118 tax imposed by this section, except as modified in this section.

119       10. All sales taxes collected by the director of revenue pursuant  
120 to this section on behalf of any transportation development district,  
121 less one percent for the cost of collection, which shall be deposited in  
122 the state's general revenue fund after payment of premiums for surety  
123 bonds as provided in section 32.087, RSMo, shall be deposited in the  
124 state treasury to the credit of the "Transportation Development District  
125 Sales Tax Fund", which is created in section 238.236. Moneys in the  
126 transportation development district sales tax fund shall not be deemed  
127 to be state funds and shall not be commingled with any funds of the  
128 state. All interest earned upon the balance in the transportation  
129 development district sales tax fund shall be deposited to the credit of  
130 the same fund. Any balance in the fund at the end of an appropriation  
131 period shall not be transferred to the general revenue fund and the  
132 provisions of section 33.080, RSMo, shall not apply to the fund. The  
133 director of revenue shall keep accurate records of the amount of money  
134 which was collected in each transportation development district  
135 imposing a sales tax pursuant to this section, and the records shall be  
136 open to the inspection of officers of each transportation development  
137 district and the general public. Not later than the tenth day of each  
138 month, the director of revenue shall distribute all moneys deposited in  
139 such fund during the preceding month to the proper transportation  
140 development district.

141       11. The director of revenue may authorize the state treasurer to  
142 make refunds from the amounts credited to any transportation  
143 development district for erroneous payments and overpayments made,  
144 and may redeem dishonored checks and drafts deposited to the credit  
145 of such districts. If any transportation development district repeals the  
146 tax authorized by this section, the transportation development district

147 shall notify the director of revenue of the action at least ninety days  
148 prior to the effective date of the repeal and the director of revenue may  
149 order retention, for a period of one year, of two percent of the amount  
150 collected after receipt of such notice to cover possible refunds or  
151 overpayment of such tax and to redeem dishonored checks and drafts  
152 deposited to the credit of such accounts. After one year has elapsed  
153 after the effective date of repeal of the tax authorized by this section  
154 in such transportation development district, the director of revenue  
155 shall remit the balance in the account to the transportation  
156 development district and close the account of that transportation  
157 development district. The director of revenue shall notify each  
158 transportation development district of each instance of any amount  
159 refunded or any check redeemed from receipts due the transportation  
160 development district.

161       12. (1) No transportation development district imposing a sales  
162 tax pursuant to this section may repeal or amend such sales tax unless  
163 such repeal or amendment will not impair the district's ability to repay  
164 any liabilities which it has incurred, money which it has borrowed or  
165 revenue bonds, notes or other obligations which it has issued or which  
166 have been issued by the commission or any local transportation  
167 authority to finance any project or projects.

168       (2) Whenever the board of directors of any transportation  
169 development district in which a transportation development sales tax  
170 has been imposed in the manner provided by this section receives a  
171 petition, signed by ten percent of the qualified voters of such  
172 transportation development district calling for an election to repeal  
173 such transportation development sales tax, the board of directors shall,  
174 if such repeal will not impair the district's ability to repay any  
175 liabilities which it has incurred, money which it has borrowed or  
176 revenue bonds, notes or other obligations which it has issued or which  
177 have been issued by the commission or any local transportation  
178 authority to finance any project or projects, submit to the voters of  
179 such transportation development district a proposal to repeal the  
180 transportation development sales tax imposed pursuant to the  
181 provisions of this section. If a majority of the votes cast on the  
182 proposal by the qualified voters voting thereon are in favor of the  
183 proposal to repeal the transportation development sales tax, then the

184 **resolution imposing the transportation development sales tax, along**  
 185 **with any amendments thereto, is repealed. If a majority of the votes**  
 186 **cast by the qualified voters voting thereon are opposed to the proposal**  
 187 **to repeal the transportation development sales tax, then the resolution**  
 188 **imposing the transportation development sales tax, along with any**  
 189 **amendments thereto, shall remain in effect.**

238.235. 1. (1) Any transportation development district, **which has**  
 2 **been created by a petition filed prior to August 28, 2008,** may by  
 3 resolution impose a transportation development district sales tax on all retail  
 4 sales made in such transportation development district which are subject to  
 5 taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, except  
 6 such transportation development district sales tax shall not apply to the sale or  
 7 use of motor vehicles, trailers, boats or outboard motors nor to all sales of  
 8 electricity or electrical current, water and gas, natural or artificial, nor to sales  
 9 of service to telephone subscribers, either local or long distance. Such  
 10 transportation development district sales tax may be imposed for any  
 11 transportation development purpose designated by the transportation  
 12 development district in its ballot of submission to its qualified voters, except that  
 13 no resolution enacted pursuant to the authority granted by this section shall be  
 14 effective unless:

15 (a) The board of directors of the transportation development district  
 16 submits to the qualified voters of the transportation development district a  
 17 proposal to authorize the board of directors of the transportation development  
 18 district to impose or increase the levy of an existing tax pursuant to the  
 19 provisions of this section; or

20 (b) The voters approved the question certified by the petition filed  
 21 pursuant to subsection 5 of section 238.207.

22 (2) If the transportation district submits to the qualified voters of the  
 23 transportation development district a proposal to authorize the board of directors  
 24 of the transportation development district to impose or increase the levy of an  
 25 existing tax pursuant to the provisions of paragraph (a) of subdivision (1) of this  
 26 subsection, the ballot of submission shall contain, but need not be limited to, the  
 27 following language:

28 Shall the transportation development district of  
 29 ..... (transportation development district's name) impose  
 30 a transportation development district-wide sales tax at the rate of ..... (insert

31 amount) for a period of ..... (insert number) years from the date on which such  
32 tax is first imposed for the purpose of ..... (insert  
33 transportation development purpose)?

34  YES  NO

35 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
36 are opposed to the question, place an "X" in the box opposite "NO".

37 If a majority of the votes cast on the proposal by the qualified voters voting  
38 thereon are in favor of the proposal, then the resolution and any amendments  
39 thereto shall be in effect. If a majority of the votes cast by the qualified voters  
40 voting are opposed to the proposal, then the board of directors of the  
41 transportation development district shall have no power to impose the sales tax  
42 authorized by this section unless and until the board of directors of the  
43 transportation development district shall again have submitted another proposal  
44 to authorize it to impose the sales tax pursuant to the provisions of this section  
45 and such proposal is approved by a majority of the qualified voters voting  
46 thereon.

47 (3) The sales tax authorized by this section shall become effective on the  
48 first day of the month following adoption of the tax by the qualified voters.

49 (4) In each transportation development district in which a sales tax has  
50 been imposed in the manner provided by this section, every retailer shall add the  
51 tax imposed by the transportation development district pursuant to this section  
52 to the retailer's sale price, and when so added such tax shall constitute a part of  
53 the price, shall be a debt of the purchaser to the retailer until paid, and shall be  
54 recoverable at law in the same manner as the purchase price.

55 (5) In order to permit sellers required to collect and report the sales tax  
56 authorized by this section to collect the amount required to be reported and  
57 remitted, but not to change the requirements of reporting or remitting tax or to  
58 serve as a levy of the tax, and in order to avoid fractions of pennies, the  
59 transportation development district may establish appropriate brackets which  
60 shall be used in the district imposing a tax pursuant to this section in lieu of  
61 those brackets provided in section 144.285, RSMo.

62 (6) All revenue received by a transportation development district from the  
63 tax authorized by this section which has been designated for a certain  
64 transportation development purpose shall be deposited in a special trust fund and  
65 shall be used solely for such designated purpose. Upon the expiration of the  
66 period of years approved by the qualified voters pursuant to subdivision (2) of this

67 subsection or if the tax authorized by this section is repealed pursuant to  
68 subsection 6 of this section, all funds remaining in the special trust fund shall  
69 continue to be used solely for such designated transportation development  
70 purpose. Any funds in such special trust fund which are not needed for current  
71 expenditures may be invested by the board of directors in accordance with  
72 applicable laws relating to the investment of other transportation development  
73 district funds.

74 (7) The sales tax may be imposed in increments of one-eighth of one  
75 percent, up to a maximum of one percent on the receipts from the sale at retail  
76 of all tangible personal property or taxable services at retail within the  
77 transportation development district adopting such tax, if such property and  
78 services are subject to taxation by the state of Missouri pursuant to the  
79 provisions of sections 144.010 to 144.525, RSMo, except such transportation  
80 development district sales tax shall not apply to the sale or use of motor vehicles,  
81 trailers, boats or outboard motors nor to public utilities. Any transportation  
82 development district sales tax imposed pursuant to this section shall be imposed  
83 at a rate that shall be uniform throughout the district.

84 2. The resolution imposing the sales tax pursuant to this section shall  
85 impose upon all sellers a tax for the privilege of engaging in the business of  
86 selling tangible personal property or rendering taxable services at retail to the  
87 extent and in the manner provided in sections 144.010 to 144.525, RSMo, and the  
88 rules and regulations of the director of revenue issued pursuant thereto; except  
89 that the rate of the tax shall be the rate imposed by the resolution as the sales  
90 tax and the tax shall be reported and returned to and collected by the  
91 transportation development district.

92 3. On and after the effective date of any tax imposed pursuant to this  
93 section, the transportation development district shall perform all functions  
94 incident to the administration, collection, enforcement, and operation of the  
95 tax. The tax imposed pursuant to this section shall be collected and reported  
96 upon such forms and under such administrative rules and regulations as may be  
97 prescribed by the transportation development district.

98 4. (1) All applicable provisions contained in sections 144.010 to 144.525,  
99 RSMo, governing the state sales tax, sections 32.085 and 32.087, RSMo, and  
100 section 32.057, RSMo, the uniform confidentiality provision, shall apply to the  
101 collection of the tax imposed by this section, except as modified in this section.

102 (2) All exemptions granted to agencies of government, organizations,

103 persons and to the sale of certain articles and items of tangible personal property  
104 and taxable services pursuant to the provisions of sections 144.010 to 144.525,  
105 RSMo, are hereby made applicable to the imposition and collection of the tax  
106 imposed by this section.

107 (3) The same sales tax permit, exemption certificate and retail certificate  
108 required by sections 144.010 to 144.525, RSMo, for the administration and  
109 collection of the state sales tax shall satisfy the requirements of this section, and  
110 no additional permit or exemption certificate or retail certificate shall be  
111 required; except that the transportation development district may prescribe a  
112 form of exemption certificate for an exemption from the tax imposed by this  
113 section.

114 (4) All discounts allowed the retailer pursuant to the provisions of the  
115 state sales tax laws for the collection of and for payment of taxes pursuant to  
116 such laws are hereby allowed and made applicable to any taxes collected pursuant  
117 to the provisions of this section.

118 (5) The penalties provided in section 32.057, RSMo, and sections 144.010  
119 to 144.525, RSMo, for violation of those sections are hereby made applicable to  
120 violations of this section.

121 (6) For the purpose of a sales tax imposed by a resolution pursuant to this  
122 section, all retail sales except retail sales of motor vehicles shall be deemed to be  
123 consummated at the place of business of the retailer unless the tangible personal  
124 property sold is delivered by the retailer or the retailer's agent to an out-of-state  
125 destination or to a common carrier for delivery to an out-of-state destination. In  
126 the event a retailer has more than one place of business in this state which  
127 participates in the sale, the sale shall be deemed to be consummated at the place  
128 of business of the retailer where the initial order for the tangible personal  
129 property is taken, even though the order must be forwarded elsewhere for  
130 acceptance, approval of credit, shipment or billing. A sale by a retailer's  
131 employee shall be deemed to be consummated at the place of business from which  
132 the employee works.

133 5. All sales taxes collected by the transportation development district  
134 shall be deposited by the transportation development district in a special fund to  
135 be expended for the purposes authorized in this section. The transportation  
136 development district shall keep accurate records of the amount of money which  
137 was collected pursuant to this section, and the records shall be open to the  
138 inspection of officers of each transportation development district and the general

139 public.

140           6. (1) No transportation development district imposing a sales tax  
141 pursuant to this section may repeal or amend such sales tax unless such repeal  
142 or amendment will not impair the district's ability to repay any liabilities which  
143 it has incurred, money which it has borrowed or revenue bonds, notes or other  
144 obligations which it has issued or which have been issued by the commission or  
145 any local transportation authority to finance any project or projects.

146           (2) Whenever the board of directors of any transportation development  
147 district in which a transportation development sales tax has been imposed in the  
148 manner provided by this section receives a petition, signed by ten percent of the  
149 qualified voters calling for an election to repeal such transportation development  
150 sales tax, the board of directors shall, if such repeal will not impair the district's  
151 ability to repay any liabilities which it has incurred, money which it has borrowed  
152 or revenue bonds, notes or other obligations which it has issued or which have  
153 been issued by the commission or any local transportation authority to finance  
154 any project or projects, submit to the qualified voters of such transportation  
155 development district a proposal to repeal the transportation development sales  
156 tax imposed pursuant to the provisions of this section. If a majority of the votes  
157 cast on the proposal by the qualified voters voting thereon are in favor of the  
158 proposal to repeal the transportation development sales tax, then the resolution  
159 imposing the transportation development sales tax, along with any amendments  
160 thereto, is repealed. If a majority of the votes cast by the qualified voters voting  
161 thereon are opposed to the proposal to repeal the transportation development  
162 sales tax, then the ordinance or resolution imposing the transportation  
163 development sales tax, along with any amendments thereto, shall remain in  
164 effect.

238.270. 1. Unless otherwise approved by contract of the district, project  
2 improvements shall not be under the control and jurisdiction of a local  
3 transportation authority while the district retains control and jurisdiction over  
4 the project. The provisions of chapter 228, RSMo, are inapplicable to  
5 transportation development districts.

6           **2. Notwithstanding subdivision (4) of section 238.252, in cases**  
7 **where a transportation development district is formed pursuant to a**  
8 **petition filed by the owners of record of all of the real property located**  
9 **within the proposed district under section 238.207, the applicable**  
10 **transportation authority shall review and approve all expenditures of**

11 **the transportation development district prior to their payment.**

238.272. The state auditor shall audit each district not less than once  
2 every [three] **two** years, and may audit more frequently if the state auditor  
3 deems appropriate. The costs of this audit shall be paid by the district.

✓

Unofficial

Bill

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